

**COUNTY OF HUMBOLDT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**Section 1**

**Financial Statements**

**Summary of Auditor's Results**

- |  |                    |
|--|--------------------|
| a.) Type of auditor's report issued on financial statements                            | <b>Unqualified</b> |
| b.) Internal control over financial reporting:   |                    |
| Material weaknesses identified:  | <b>No</b>          |
| Significant Deficiencies identified that are not considered to be material weaknesses: | <b>No</b>          |
| c.) Noncompliance which is material to the financial statements:                       | <b>No</b>          |

**Federal Awards**

- |   |                    |
|---|--------------------|
| d.) Internal control over major programs:   |                    |
| Material weaknesses identified:   | <b>No</b>          |
| Significant Deficiencies identified that are not considered to be material weaknesses:                | <b>No</b>          |
| e.) Type of auditors' report issued on compliance for major programs:                                 | <b>Unqualified</b> |
| f.) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: | <b>No</b>          |
| g.) The dollar threshold used to distinguish between Type "A" and Type "B" programs was               | <b>\$2,014,911</b> |

- h.) Program identified as a major program

**CFDA Number**

**Name of Federal Program**

14.228

Community Development Block Grants

14.239

Home Investment Partnership Program

20.106

Airport Improvement program

20.205

Highway Planning and Construction

93.994

Maternal and Child Health

93.563

Child Supportive Enforcement

Revision  
7/21/10

**COUNTY OF HUMBOLDT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

**Section 1 (Continued)**

- i.) Auditee did not qualify as a low risk auditee under Section 0.530 of OMB Circular A-133:

**No**

**Section 2**

**Financial Statement Findings**

**None reported**

**Section 3**

**Federal Award Findings and Questioned Costs**

**None reported**